

Cook County, Illinois

Revenue Report for the One Month Ended December 31, 2013 Corporate, Public Safety, Health And Special Purpose Funds



Bureau of Finance

Disclaimer for Revenue Report

This Revenue Report (Report) is intended solely for the information and use of the County's management, the Cook County Board of Commissioners, Cook County Health and Hospitals System Board, and is not intended to be, and should not be, used by anyone other than the specified parties. This Report is strictly for use as an interim reporting tool for analysis purposes only. The Report is on the Other Comprehensive Basis of Accounting (OCBOA) that does not follow Generally Accepted Accounting Principles (GAAP). While the Cook County Comptroller's Office makes all reasonable efforts to ensure the accuracy of information contained on this Report, it makes no representation or warranty as to the correctness or completeness of the information.



OFFICE OF THE COMPTROLLER

LAWRENCE L. WILSON, CPA

COMPTROLLER

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TONI PRECKWINKLE

PRESIDENT

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17th District

February 10, 2014

The Honorable President and Members of the
Board of Cook County Commissioners

I am transmitting herewith a Revenue Report for the one-month period ended December 31, 2013 for the Corporate, Public Safety, Health and Special Purpose funds of Cook County. The report presents estimates of revenues expected to be received during the fiscal period compared to actual revenues recorded.

The basis for projecting and recognizing revenues is disclosed in the Notes to the Revenue Report and is an integral part of Exhibits B, C and D. The Revenue Report is presented as fifteen individual exhibits:

- Exhibit A Summary of Revenues by Major Source
- Exhibit B Detail of Cumulative Revenues by Source (New Exhibits B-1 thru B-4)
- Exhibit C Detail by Month of Revenues by Source
- Exhibit D Detail by Month of Patient Fees by Health Institution
- Exhibit E Detail by Month of Patient Fees – Type by Health Institution FY2014
- Exhibit F Detail by Month of Patient Fees – Type by Health Institution FY2013
- Exhibit G Detail of Cumulative Revenues by Source-2013
- Exhibit H Comparative Detail Revenues 2013 & 2014 [One (1) month period]
- Exhibit I Comparative Sales Tax Revenues 2007, 2008, 2009, 2010, 2011, 2012, 2013 & 2014
- Exhibit J Detail of Cumulative Revenues by Department Special Purpose Funds
- Exhibit K Detail by Month of Revenues by Department Special Purpose Funds

I would be pleased to answer any questions that you may have regarding this report.

Respectfully submitted,

Lawrence Wilson, CPA
Comptroller

**THE BOARD OF COMMISSIONERS
TONI PRECKWINKLE, PRESIDENT**

Earlean Collins	1 st Dist.	Bridget Gainer	10 th Dist.
Robert Steele	2 nd Dist.	John P. Daley	11 th Dist.
Jerry Butler	3 rd Dist.	John A. Fritchey	12 th Dist.
Stanley Moore	4 th Dist.	Lawrence Suffredin	13 th Dist.
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Joan P. Murphy	6 th Dist.	Timothy O. Schneider	15 th Dist.
Jesus G. Garcia	7 th Dist.	Jeffrey R. Tobolski	16 th Dist.
Edwin Reyes	8 th Dist.	Elizabeth Ann Doody Gorman	17 th Dist.
Peter N. Silvestri	9 th Dist.		



**COUNTY OF COOK
BUREAU OF FINANCE
COMPTROLLER'S OFFICE
LAWRENCE WILSON, CPA
COMPTROLLER**

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**Executive Summary
Cook County Revenue Report
December 1, 2013 through December 31, 2013**

TOTAL REVENUE - Total one month actual revenue of \$202.9 million was above budgeted revenue of \$168.2 million, and resulted in an **favorable** variance of \$34.7 million or 20.64%. This represents an **\$29.2 million favorable variance** compared to the prior year month ended December 2012 **favorable** variance of \$5.5 million.

There was improvement across some revenue categories versus budget in December 2013, led by County Treasurer fees, CCHHS Patient fees, Disproportionate Share Hospital (DSH) adjustment payments, Medicaid Expansion, and County Use tax, offsetting a reduction in Recorder of Deeds and other revenue categories (net).

Revenue Center	General Funds Positive Variance (millions)	Health Enterprise Fund Positive Variance (millions)	Combined Positive Variance (millions)
County Treasurer	\$ 1.0		\$ 1.0
Patient Fees		16.6	16.6
DSH Adjustment Pmts		1.4	1.4
Medicaid Expansion		15.7	15.7
County Use Tax	0.9		0.9
Net positive variances	\$ 1.9	\$ 33.7	\$ 35.6
	Negative Variance (millions)	Negative Variance (millions)	Negative Variance (millions)
Recorder of Deeds	\$ (0.4)		\$ (0.4)
Other revenue categories (net)	(0.5)		(0.5)
Net negative variances	(0.9)	0.0	(0.9)
Total net positive variance	\$ 1.0	\$ 33.7	\$ 34.7



FEES

TREASURER – Total one month actual revenue of \$4.1 million was above budgeted revenue of \$3.1 million, and resulted in a **favorable** variance of \$1.0 million or 32.24%, based on current economic conditions.

RECORDER OF DEEDS – Total one month actual revenue of \$3.0 million was below budgeted revenue of \$3.4 million, and resulted in an **unfavorable** variance of \$0.4 million or 12.96%, based on current collections.

CCHHS – Total one month actual Patient Fee revenue of \$35.2 million was above budgeted revenue of \$18.5 million, and resulted in a **favorable** variance of \$16.6 million or 89.81% through the period ended December 31, 2013. In comparison of December 31, 2013 Patient Fee revenue to December 31, 2012 Patient Fee revenue, CCHHS had a \$3.3 million positive variance resulting in a **favorable** variance of \$13.3 million for Patient Fee revenue. The overall **favorable** variance in Patient Fee revenue of \$16.6 million, Medicaid Expansion **favorable** variance of \$15.7 million and positive variance in DSH (Disproportionate Share Hospital) of \$1.4 million, giving CCHHS a **total positive variance of \$33.7 million** through the fiscal period ended December 31, 2013.

The CCHHS Senior Management Team are working closely together to improve billing processes for better revenue collections, and exploring other sources of revenue. The System CEO and his management team meet weekly to review revenue activity, have monthly meetings with the State of Illinois to discuss reduction of Medicaid application backlogs, and work together on implementing other revenue enhancing initiatives such as physician billing.

CCHHS Medicaid Expansion – Total one month actual Medicaid Expansion revenue of \$33.9 million was above budgeted revenue of \$18.3 million, and resulted in an **favorable** variance of **\$15.7 million** or 85.99% through the fiscal period ended December 31, 2013.

In December CCHHS continued to prepare more than 400 applications per day for CountyCare. The 1115 Waiver plan which is now called CountyCare assumed that CCHHS would cover 115,000 Cook County Residents under the program. At the end of December CountyCare had started almost 131,000 applications for CountyCare. The 1115 Waiver period has now been extended through the end of March 2014. CCHHS will continue to submit applications for the CountyCare program through the end of March. CountyCare PMPM payments are paid retro-active to the month of application. CCHHS will continue to receive 2013 PMPM payments until all of the applications are processed by the State. The PMPM payments for the extended period in 2014 will be paid at 100% of the PMPM rate. In addition to the 2013 and 2014 PMPM payments there will be additional fee for service Medicaid payments for the 90 day period prior to the approval of the CountyCare applications.

HOME RULE TAXES

The **County Sales Tax** - revenue of \$28.0 million through the period ended December 31, 2013 was on target with budgeted revenue of \$28.0 million. This represents a \$8.4 million **unfavorable** variance compare \$36.4 million for the period ended December 31, 2012 mainly due to County Sales Tax reduction from 1% to .75% and a change in consumer spending. **For more current data see Exhibit I – Page 13.**

The **County Use Tax** - revenue of \$5.3 million through December 31, 2013 was above budgeted revenue of \$4.4 million, and resulted in a **favorable** variance of \$.9 million or 20.22%. The December 31, 2013 positive variance decreased \$.1 million from the positive variance of \$1.0 million as reported for the period ended December 31, 2012. The County Use Tax positive variance was primarily due to a higher than expected increase in year over year automobile sales along with increased compliance and enforcement efforts.

The Bureau of Finance continues to work with the various departments on planning and analysis to identify opportunities to improve performance versus budget and operate more efficiently.

Exhibit A

Cook County, Illinois
Summary of Revenues by Major Source
Modified Cash Basis Revenue Report
One month ended December 31, 2013 (UNAUDITED)

<u>Corporate, Public Safety & Health Funds</u>		<u>1-Dec-13 Through 31-Dec-13 2014 Budgeted Revenues</u>	<u>1-Dec-12 Through 31-Dec-13 2014 Actual Revenues</u>	<u>One Month Variance</u>	<u>One Month Over (Under) % Change</u>
<u>Revenues by Source</u>	<u>2014 Total Budgeted Revenues</u>				
Property Taxes	\$350,056,115	\$29,171,342	\$29,171,342	\$0	0.00%
Fees	1,219,720,060	67,135,632	101,316,647	34,181,015	50.91%
Home Rule Taxes	764,260,000	60,763,276	62,720,857	1,957,581	3.22%
Intergovernmental	138,845,469	8,696,289	8,032,333	(663,956)	(7.63%)
Other Revenues	29,367,045	2,455,425	1,705,260	(750,165)	(30.55%)
Grand Total 3 Operating Funds	\$2,502,248,689	\$168,221,965	\$202,946,439	\$34,724,474	20.64%

Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
One month ended December 31, 2013 (UNAUDITED)

<u>Corporate, Public Safety & Health Funds</u>	2014 Total Budgeted Revenues	1-Dec-13 Through 31-Dec-13 2014 Budgeted Revenues	1-Dec-13 Through 31-Dec-13 2014 Actual Revenues	One Month Variance	One Month Over (Under) % Change
Revenues by Source					
Property Taxes	\$350,056,115	\$29,171,342	\$29,171,342	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	3,093,525	4,091,000	997,475	32.24%
County Clerk	10,225,000	713,763	855,000	141,237	19.79%
Recorder of Deeds	41,500,000	3,458,333	3,010,000	(448,333)	(12.96%)
Building and Zoning	3,200,000	266,667	526,000	259,333	97.25%
Environmental Control	4,361,750	363,479	277,000	(86,479)	(23.79%)
Liquor Licenses	324,000	27,000	26,000	(1,000)	(3.70%)
Cable TV Franchise	1,000,000	0	0	0	0.00%
Clerk of Circuit Court	96,750,000	6,400,000	6,407,000	7,000	0.11%
Sheriff	24,856,130	2,071,344	2,098,000	26,656	1.29%
Public Guardian	2,400,000	200,000	190,000	(10,000)	(5.00%)
State's Attorney	2,000,000	166,667	128,000	(38,667)	(23.20%)
Supportive Services	15,000	1,250	300	(950)	(76.00%)
Public Administrator	900,000	75,000	139,000	64,000	85.33%
Court Services Fee	10,424,200	868,683	760,000	(108,683)	(12.51%)
County Assessor	150,000	12,500	3,800	(8,700)	(69.60%)
Contract Compliance	40,000	2,000	3,800	1,800	90.00%
Highway Sale of Permits (Hauling & Construction)	560,000	46,667	48,000	1,333	2.86%
Medical Examiner	910,000	75,833	86,000	10,167	13.41%
Tax Intercept	2,000,000	166,667	0	(166,667)	(100.00%)
Assessor Tax Fraud	1,500,000	125,000	0	(125,000)	(100.00%)
Recorder Audit Revenues	1,000,000	83,333	0	(83,333)	(100.00%)
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	18,533,601	35,179,181	16,645,580	89.81%
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	131,250,000	0	0	0	0.00%
Federal State Medicaid Programming Funding - DSH	145,500,000	12,125,000	13,528,186	1,403,186	11.57%
Medicaid Expansion	468,154,294	18,259,320	33,960,380	15,701,060	85.99%
Total Fee Revenue	1,219,720,060	67,135,632	101,316,647	34,181,015	50.91%
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	337,400,000	28,000,000	28,029,257	29,257	0.10%
Gas / Diesel Fuel Tax	87,050,000	7,979,214	8,437,000	457,786	5.74%
Cigarette Tax	134,500,000	10,832,694	10,877,000	44,306	0.41%
Retail Sale of Motor Vehicles	3,095,000	220,256	231,000	10,744	4.88%
Wheel Tax	4,100,000	44,897	31,000	(13,897)	(30.95%)
Alcoholic Beverage Tax	36,500,000	2,766,364	3,123,000	356,636	12.89%
County Use Tax	68,300,000	4,426,044	5,321,000	894,956	20.22%
Parking Lot & Garage Operations Tax	42,600,000	3,677,180	3,448,000	(229,180)	(6.23%)
Amusement Tax	29,475,000	1,398,127	1,647,000	248,873	17.80%
Other Tobacco Products	7,680,000	550,000	525,000	(25,000)	(4.55%)
Non Retailer Transactions	11,460,000	800,000	952,000	152,000	19.00%
Gambling Machine Tax	1,350,000	2,000	13,600	11,600	580.00%
Firearms Tax	750,000	66,500	86,000	19,500	29.32%
Total Home Rule Taxes	764,260,000	60,763,276	62,720,857	1,957,581	3.22%
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	3,708,333	3,708,333	(0)	(0.00%)
Retailer's Occupation Tax	3,290,000	275,000	263,000	(12,000)	(4.36%)
State Income Tax	12,351,000	1,029,250	669,000	(360,250)	(35.00%)
Off Track Betting Commission	2,422,500	201,875	123,000	(78,875)	(39.07%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	1,509,879	1,512,000	2,121	0.14%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,500,000	0	0	0	0.00%
TIF Financing Funds	3,000,000	0	0	0	0.00%
Reimb. for Indirect Cost Special Revenues & Grants	15,363,422	1,280,285	1,100,000	(180,285)	(14.08%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	691,667	657,000	(34,667)	(5.01%)
Total Intergovernmental Revenues	138,845,469	8,696,289	8,032,333	(663,956)	(7.63%)
Other Revenues (4)					
Leases, Rental, Sales	8,965,552	747,129	426,433	(320,696)	(42.92%)
Miscellaneous Fees - CCHHS	1,931,284	164,027	171,502	7,475	4.56%
Public Health	3,181,800	270,235	260,000	(10,235)	(3.79%)
Other Reimbursements / Transfers	11,526,738	960,562	593,275	(367,287)	(38.24%)
Parking Fees - JTDC, Courts & etc.	3,761,671	313,473	254,050	(59,423)	(18.96%)
Total Other Revenues	29,367,045	2,455,425	1,705,260	(750,165)	(30.55%)
Grand Total 3 Operating Funds					
SEE NOTES ATTACHED.	\$2,502,248,689	\$168,221,965	\$202,946,439	\$34,724,474	20.64%

Note A: From FY2012 Amusement Tax of \$9,537,500 held in reserve account for back taxes.

Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
One month ended December 31, 2013 (UNAUDITED)

GENERAL FUNDS		1-Dec-13 Through 31-Dec-13 2014 Budgeted Revenues	1-Dec-13 Through 31-Dec-13 2014 Actual Revenues	One Month Variance	One Month Over (Under) % Change
Corporate & Public Safety Funds	2014 Total Budgeted Revenues				
Revenues by Source	Revenues	Revenues	Revenues	Variance	% Change
Property Taxes	\$311,131,218	\$25,927,602	\$25,927,602	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	3,093,525	4,091,000	997,475	32.24%
County Clerk	10,225,000	713,763	855,000	141,237	19.79%
Recorder of Deeds	41,500,000	3,458,333	3,010,000	(448,333)	(12.96%)
Building and Zoning	3,200,000	266,667	526,000	259,333	97.25%
Environmental Control	4,361,750	363,479	277,000	(86,479)	(23.79%)
Liquor Licenses	324,000	27,000	26,000	(1,000)	(3.70%)
Cable TV Franchise	1,000,000	0	0	0	0.00%
Clerk of Circuit Court	96,750,000	6,400,000	6,407,000	7,000	0.11%
Sheriff	24,856,130	2,071,344	2,098,000	26,656	1.29%
Public Guardian	2,400,000	200,000	190,000	(10,000)	(5.00%)
State's Attorney	2,000,000	166,667	128,000	(38,667)	(23.20%)
Supportive Services	15,000	1,250	300	(950)	(76.00%)
Public Administrator	900,000	75,000	139,000	64,000	85.33%
Court Services Fee	10,424,200	868,683	760,000	(108,683)	(12.51%)
County Assessor	150,000	12,500	3,800	(8,700)	(69.60%)
Contract Compliance	40,000	2,000	3,800	1,800	90.00%
Highway Sale of Permits (Hauling & Construction)	560,000	46,667	48,000	1,333	2.86%
Medical Examiner	910,000	75,833	86,000	10,167	13.41%
Tax Intercept	2,000,000	166,667	0	(166,667)	(100.00%)
Assessor Tax Fraud	1,500,000	125,000	0	(125,000)	(100.00%)
Recorder Audit Revenues	1,000,000	83,333	0	(83,333)	(100.00%)
Total Fee Revenue	274,116,080	18,217,711	18,648,900	431,189	2.37%
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	337,400,000	28,000,000	28,029,257	29,257	0.10%
Gas / Diesel Fuel Tax	87,050,000	7,979,214	8,437,000	457,786	5.74%
Cigarette Tax	4,691,414	377,849	379,394	1,545	0.41%
Retail Sale of Motor Vehicles	3,095,000	220,256	231,000	10,744	4.88%
Wheel Tax	4,100,000	44,897	31,000	(13,897)	(30.95%)
Alcoholic Beverage Tax	36,500,000	2,766,364	3,123,000	356,636	12.89%
County Use Tax	68,300,000	4,426,044	5,321,000	894,956	20.22%
Parking Lot & Garage Operations Tax	42,600,000	3,677,180	3,448,000	(229,180)	(6.23%)
Amusement Tax	29,475,000	1,398,127	1,647,000	248,873	17.80%
Other Tobacco Products	1,788,351	128,072	122,251	(5,821)	(4.55%)
Non Retailer Transactions	11,460,000	800,000	952,000	152,000	19.00%
Gambling Machine Tax	1,350,000	2,000	13,600	11,600	580.00%
Firearms Tax	375,000	33,250	43,000	9,750	29.32%
Total Home Rule Taxes	628,184,765	49,853,253	51,777,502	1,924,249	3.86%
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	3,708,333	3,708,333	0	0.00%
Retailer's Occupation Tax	3,290,000	275,000	263,000	(12,000)	(4.36%)
State Income Tax	12,351,000	1,029,250	669,000	(360,250)	(35.00%)
Off Track Betting Commission	2,422,500	201,875	123,000	(78,875)	(39.07%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	1,509,879	1,512,000	2,121	0.14%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,500,000	0	0	0	0.00%
TIF Financing Funds	3,000,000	0	0	0	0.00%
Reimb. for Indirect Cost Special Revenues & Grants	15,363,422	1,280,285	1,100,000	(180,285)	(14.08%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	691,667	657,000	(34,667)	(5.01%)
Total Intergovernmental Revenues	138,845,469	8,696,289	8,032,333	(663,956)	(7.63%)
Other Revenues (4)					
Leases, Rental, Sales	8,965,552	747,129	426,433	(320,696)	(42.92%)
Other Reimbursements / Transfers	11,526,738	960,562	593,275	(367,287)	(38.24%)
Parking Fees - JTDC, Courts & etc.	3,761,671	313,473	254,050	(59,423)	(18.96%)
Total Other Revenues	24,253,961	2,021,164	1,273,758	(747,406)	(36.98%)
Grand Total 3 Operating Funds					
SEE NOTES ATTACHED.	\$1,376,531,493	\$104,716,019	\$105,660,095	\$944,076	0.90%

Note A: From FY2012 Amusement Tax of \$9,537,500 held in reserve account for back taxes.

Cook County, Illinois
 Detail of Cumulative Revenues by Source
 Modified Cash Basis Revenue Report
One month ended December 31, 2013 (UNAUDITED)

HEALTH ENTERPRISE FUND		1-Dec-13 Through 31-Dec-13 2014 Budgeted Revenues	1-Dec-13 Through 31-Dec-13 2014 Actual Revenues	One Month Variance	One Month Over (Under) % Change
Health Funds	2014 Total Budgeted Revenues				
Revenues by Source					
Property Taxes	\$38,924,897	\$3,243,741	\$3,243,741	(\$0)	0.00%
Fees (1)					
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	18,533,601	35,179,191	16,645,590	89.81%
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	131,250,000	0	0	0	0.00%
Federal State Medicaid Programming Funding - DSH	145,500,000	12,125,000	13,528,186	1,403,186	11.57%
Medicaid Expansion	468,154,294	18,259,320	33,960,380	15,701,060	85.99%
Total Fee Revenue	945,603,980	48,917,921	82,667,757	33,749,836	68.99%
Home Rule Taxes (2)					
Cigarette Tax	129,808,586	10,454,845	10,497,606	42,761	0.41%
Other Tobacco Products	5,891,649	421,928	402,749	(19,179)	(4.55%)
Firearms Tax	375,000	33,250	43,000	9,750	29.32%
Total Home Rule Taxes	136,075,235	10,910,023	10,943,355	33,332	0.31%
Intergovernmental Revenues (3)					
Total Intergovernmental Revenues	0	0	0	0	0.00%
Other Revenues (4)					
Miscellaneous Fees - CCHHS	1,931,284	164,027	171,502	7,475	4.56%
Public Health	3,181,800	270,235	260,000	(10,235)	(3.79%)
Total Other Revenues	5,113,084	434,262	431,502	(2,760)	(0.64%)
Grand Total 3 Operating Funds	\$1,125,717,196	\$63,505,947	\$97,286,355	\$33,780,408	53.19%
SEE NOTES ATTACHED.					

Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
One month ended December 31, 2013 (UNAUDITED)

GENERAL FUND		1-Dec-13 <u>Through</u> 31-Dec-13	1-Dec-13 <u>Through</u> 31-Dec-13		One Month Over (Under) % Change
<u>Corporate Fund</u>	2014 Total Budgeted Revenues	2014 Budgeted Revenues	2014 Actual Revenues	One Month Variance	
<u>Revenues by Source</u>					
Property Taxes	\$11,901,908	\$991,826	\$991,826	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	3,093,525	4,091,000	997,475	32.24%
County Clerk	10,225,000	713,763	855,000	141,237	19.79%
Recorder of Deeds	41,500,000	3,458,333	3,010,000	(448,333)	(12.96%)
Recorder Audit Revenues	1,000,000	83,333	0	(83,333)	(100.00%)
Building and Zoning	3,200,000	266,667	526,000	259,333	97.25%
Environmental Control	4,361,750	363,479	277,000	(86,479)	(23.79%)
Liquor Licenses	324,000	27,000	26,000	(1,000)	(3.70%)
Cable TV Franchise	1,000,000	0	0	0	0.00%
County Assessor	150,000	12,500	3,800	(8,700)	(69.60%)
Assessor Tax Fraud	1,500,000	125,000	0	(125,000)	(100.00%)
Contract Compliance	40,000	2,000	3,800	1,800	90.00%
Highway Sale of Permits (Hauling & Construction)	560,000	46,667	48,000	1,333	2.86%
Total Fee Revenue	133,860,750	8,192,267	8,840,600	648,333	7.91%
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	674,800	56,000	56,059	59	0.11%
Gas / Diesel Fuel Tax	500,000	45,831	48,461	2,630	5.74%
Total Home Rule Taxes	1,174,800	101,831	104,520	2,689	2.64%
Intergovernmental Revenues (3)					
Reimb. for Indirect Cost Special Revenues & Grants	3,000,000	250,000	214,796	(35,204)	(14.08%)
Total Intergovernmental Revenues	3,000,000	250,000	214,796	(35,204)	(14.08%)
Other Revenues (4)					
Leases, Rental, Sales	2,853,948	237,829	135,744	(102,085)	(42.92%)
Other Reimbursements / Transfers	8,263,395	688,616	425,312	(263,304)	(38.24%)
Total Other Revenues	11,117,343	926,445	561,056	(365,389)	(39.44%)
Grand Total 3 Operating Funds	\$161,054,801	\$10,462,369	\$10,712,798	\$250,429	2.39%
SEE NOTES ATTACHED.					

Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
One month ended December 31, 2013 (UNAUDITED)

GENERAL FUND		1-Dec-13 Through 31-Dec-13 2014 Budgeted Revenues	1-Dec-13 Through 31-Dec-13 2014 Actual Revenues	One Month Variance	One Month Over (Under) % Change
Public Safety Fund	2014 Total Budgeted Revenues				
Revenues by Source					
Property Taxes	\$299,229,310	\$24,935,776	\$24,935,776	\$0	0.00%
Fees (1)					
Clerk of Circuit Court	96,750,000	6,400,000	6,407,000	7,000	0.11%
Sheriff	24,856,130	2,071,344	2,098,000	26,656	1.29%
Public Guardian	2,400,000	200,000	190,000	(10,000)	(5.00%)
State's Attorney	2,000,000	166,667	128,000	(38,667)	(23.20%)
Supportive Services	15,000	1,250	300	(950)	(76.00%)
Public Administrator	900,000	75,000	139,000	64,000	85.33%
Court Services Fee	10,424,200	868,683	760,000	(108,683)	(12.51%)
Medical Examiner	910,000	75,833	86,000	10,167	13.41%
Tax Intercept	2,000,000	166,667	0	(166,667)	(100.00%)
Total Fee Revenue	140,255,330	10,025,444	9,808,300	(217,144)	(2.17%)
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	336,725,200	27,944,000	27,973,198	29,198	0.10%
Gas / Diesel Fuel Tax	86,550,000	7,933,383	8,388,539	455,156	5.74%
Cigarette Tax	4,691,414	377,849	379,394	1,545	0.41%
Retail Sale of Motor Vehicles	3,095,000	220,258	231,000	10,742	4.88%
Wheel Tax	4,100,000	44,897	31,000	(13,897)	(30.95%)
Alcoholic Beverage Tax	36,500,000	2,766,364	3,123,000	356,636	12.89%
County Use Tax	68,300,000	4,426,044	5,321,000	894,956	20.22%
Parking Lot & Garage Operations Tax	42,600,000	3,677,180	3,448,000	(229,180)	(6.23%)
Amusement Tax	29,475,000	1,398,127	1,647,000	248,873	17.80%
Other Tobacco Products	1,788,351	128,072	122,251	(5,821)	(4.55%)
Non Retailer Transactions	11,460,000	800,000	952,000	152,000	19.00%
Gambling Machine Tax	1,350,000	2,000	13,600	11,600	580.00%
Firearms Tax	375,000	33,250	43,000	9,750	29.32%
Total Home Rule Taxes	627,009,965	49,751,424	51,672,982	1,921,558	3.86%
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	3,708,333	3,708,333	0	0.00%
Retailer's Occupation Tax	3,290,000	275,000	263,000	(12,000)	(4.36%)
State Income Tax	12,351,000	1,029,250	669,000	(360,250)	(35.00%)
Off Track Betting Commission	2,422,500	201,875	123,000	(78,875)	(39.07%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	1,509,879	1,512,000	2,121	0.14%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,500,000	0	0	0	0.00%
TIF Financing Funds	3,000,000	0	0	0	0.00%
Reimb. for Indirect Cost Special Revenues & Grants	12,363,422	1,030,285	885,204	(145,081)	(14.08%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	691,667	657,000	(34,667)	(5.01%)
Total Intergovernmental Revenues	135,845,469	8,446,289	7,817,537	(628,752)	(7.44%)
Other Revenues (4)					
Leases, Rental, Sales	6,111,604	509,300	290,689	(218,611)	(42.92%)
Other Reimbursements / Transfers	3,263,343	271,945	167,963	(103,982)	(38.24%)
Parking Fees - JTDC, Courts & etc.	3,761,671	313,473	254,050	(59,423)	(18.96%)
Total Other Revenues	13,136,618	1,094,718	712,702	(382,016)	(34.90%)
Grand Total 3 Operating Funds	\$1,215,476,692	\$94,253,651	\$94,947,297	\$693,646	0.74%
SEE NOTES ATTACHED.					

Exhibit C

Cook County, Illinois
 Detail by Month of Revenues by Source
 Modified Cash Basis Revenue Report
One month ended December 31, 2013 (UNAUDITED)

	Dec 13	TOTAL YTD
<u>Corporate, Public Safety & Health Funds</u>		
<u>Revenues by Source</u>		
Property Taxes	\$29,171,342	\$29,171,342
<u>Fees (1)</u>		
County Treasurer	4,091,000	4,091,000
County Clerk	855,000	855,000
Recorder of Deeds	3,010,000	3,010,000
Building and Zoning	526,000	526,000
Environmental Control	277,000	277,000
Liquor Licenses	26,000	26,000
Cable TV Franchise	0	0
Clerk of Circuit Court	6,407,000	6,407,000
Sheriff	2,098,000	2,098,000
Public Guardian	190,000	190,000
State's Attorney	128,000	128,000
Supportive Services	300	300
Public Administrator	139,000	139,000
Court Services Fee	760,000	760,000
County Assessor	3,800	3,800
Contract Compliance	3,800	3,800
Highway Sale of Permits (Hauling & Construction)	48,000	48,000
Medical Examiner	86,000	86,000
Tax Intercept	0	0
Patient Fees (Medicare, Medicaid, Private&3rd)	35,179,181	35,179,181
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	0	0
Federal State Medicaid Programming Funding - DSH	13,528,186	13,528,186
Medicaid Expansion	33,960,380	33,960,380
Total Fee Revenue	101,316,647	101,316,647
<u>Home Rule Taxes (2)</u>		
County Sales Tax	28,029,257	28,029,257
Gas / Diesel Fuel Tax	8,437,000	8,437,000
Cigarette Tax	10,877,000	10,877,000
Retail Sale of Motor Vehicles	231,000	231,000
Wheel Tax	31,000	31,000
Alcoholic Beverage Tax	3,123,000	3,123,000
County Use Tax	5,321,000	5,321,000
Parking Lot & Garage Operations Tax	3,448,000	3,448,000
Amusement Tax	1,647,000	1,647,000
Other Tobacco Products	525,000	525,000
Non Retailer Transactions	952,000	952,000
Non-Titled Use Tax	0	0
Gambling Machine Tax	13,600	13,600
Firearms Tax	86,000	86,000
Total Home Rule Taxes	62,720,857	62,720,857
<u>Intergovernmental Revenues (3)</u>		
Motor Fuel Tax Grant	3,708,333	3,708,333
Retailer's Occupation Tax	263,000	263,000
State Income Tax	669,000	669,000
Off Track Betting Commission	123,000	123,000
State-Probation Officers, Juvenile CT & Children Home	1,512,000	1,512,000
Reimb.State Criminal Alien Assistance Prog. (SCAAP)	0	0
TIF Financing Funds	0	0
Reimb. for Indirect Cost Special Revenues & Grants	1,100,000	1,100,000
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0
Gaming	657,000	657,000
Total Intergovernmental Revenues	8,032,333	8,032,333
<u>Other Revenues (4)</u>		
Leases, Rental, Sales	426,433	426,433
Public Health	260,000	260,000
Miscellaneous Fees - CCHHS	171,502	171,502
Other Reimbursements / Transfers	593,275	593,275
Parking Fees - JTDC, Courts & etc.	254,050	254,050
Total Other Revenues	1,705,260	1,705,260
Grand Total 3 Operating Funds	\$202,946,439	\$202,946,439

SEE NOTES ATTACHED.

Exhibit D

Cook County, Illinois
 Detail by Month of Patient Fees by Health Institution
 Modified Cash Basis Revenue Report
One month ended December 31, 2013 (UNAUDITED)

Dec 13 TOTAL YTD

Stroger Hospital

Budgeted Patient Fees	Budgeted	\$17,364,100	\$17,364,100
Actual Patient Fees	Actual	28,483,836	28,483,836

Stroger Hosp OVER (UNDER)		11,119,736	11,119,736
Revenue shortfall accumulation by Dept.		11,119,736	11,119,736
% Change Budgeted/Actual Patient Fees		64.04%	64.04%

Oak Forest Hospital

Budgeted Patient Fees	Budgeted	12,050	12,050
Actual Patient Fees	Actual	4,880,106	4,880,106

Oak Forest Hosp OVER (UNDER)		4,868,056	4,868,056
Revenue shortfall accumulation by Dept.		4,868,056	4,868,056
% Change Budgeted/Actual Patient Fees		40398.80%	40398.80%

Provident Hospital

Budgeted Patient Fees	Budgeted	1,157,451	1,157,451
Actual Patient Fees	Actual	1,815,239	1,815,239

Provident Hosp OVER (UNDER)		657,788	657,788
Revenue shortfall accumulation by Dept.		657,788	657,788
% Change Budgeted/Actual Patient Fees		56.83%	56.83%

Recap - Bureau Wide

Budgeted Patient Fees	Budgeted	18,533,601	18,533,601
Actual Patient Fees	Actual	35,179,181	35,179,181

GRAND TOTAL OVER (UNDER)		\$16,645,580	\$16,645,580
Revenue shortfall accumulation by month		16,645,580	16,645,580
% Change Budgeted/Actual Patient Fees		89.81%	89.81%

NOTE: The Health Fund receives patient fees from the County Hospitals. Such fees includes Medicare, Public Assistance (Medicaid) and Private Payors and Carriers.

RECAP - Bureau Wide	Dec 13	TOTAL YTD
Budgeted Patient Fees	18,533,601	18,533,601
Actual Patient Fees	35,179,181	35,179,181
Monthly (Quarterly) Over (Under)	16,645,580	16,645,580
% Change	89.81%	89.81%

Medicaid Expansion

Budgeted Patient Fees	Budgeted	18,259,320	18,259,320
Actual Patient Fees	Actual	33,960,380	33,960,380

Medicaid Expansion OVER (UNDER)		15,701,060	15,701,060
Revenue shortfall accumulation by Dept.		15,701,060	15,701,060
% Change Budgeted/Actual Patient Fees			85.99%

Exhibit E

Cook County, Illinois
Detail by Month of Patient Fees - Type by Health Institution
Modified Cash Basis Revenue Report
One month ended December 31, 2013 (UNAUDITED)

<u>Patient Fees - Type</u>	Dec 13 <u>Revenues</u>		Total Thru December 2013 <u>Revenues</u>	
Stroger Hospital				
Budgeted				
Medicare	\$5,448,766		\$5,448,766	
Public Assistance (Medicaid)	9,772,625		9,772,625	
Private Payors and Carriers	2,142,709		2,142,709	
Sub-Total	<u>17,364,100</u>		<u>17,364,100</u>	
Actual				
Medicare	\$7,625,847		\$7,625,847	
Public Assistance (Medicaid)	18,358,384		18,358,384	
Private Payors and Carriers	2,499,605		2,499,605	
Sub-Total	<u>28,483,836</u>		<u>28,483,836</u>	
\$ Variance/Over(Under) % Change				
Medicare	\$2,177,081	39.96%	\$2,177,081	39.96%
Public Assistance (Medicaid)	8,585,759	87.86%	8,585,759	87.86%
Private Payors and Carriers	356,896	16.66%	356,896	16.66%
Sub-Total	<u>11,119,736</u>	<u>64.04%</u>	<u>11,119,736</u>	<u>64.04%</u>

Oak Forest Hospital				
Budgeted				
Medicare	\$5,298		\$5,298	
Public Assistance (Medicaid)	2,886		2,886	
Private Payors and Carriers	3,866		3,866	
Sub-Total	<u>12,050</u>		<u>12,050</u>	
Actual				
Medicare	\$36,078		\$36,078	
Public Assistance (Medicaid)	4,814,926		4,814,926	
Private Payors and Carriers	29,102		29,102	
Sub-Total	<u>4,880,106</u>		<u>4,880,106</u>	
\$ Variance/Over(Under) % Change				
Medicare	\$30,780	580.97%	\$30,780	580.97%
Public Assistance (Medicaid)	4,812,040	166737.35%	4,812,040	166737.35%
Private Payors and Carriers	25,236	652.77%	25,236	652.77%
Sub-Total	<u>4,868,056</u>	<u>40398.80%</u>	<u>4,868,056</u>	<u>40398.80%</u>

Provident Hospital				
Budgeted				
Medicare	\$357,283		\$357,283	
Public Assistance (Medicaid)	662,717		662,717	
Private Payors and Carriers	137,451		137,451	
Sub-Total	<u>1,157,451</u>		<u>1,157,451</u>	
Actual				
Medicare	\$217,806		\$217,806	
Public Assistance (Medicaid)	1,454,206		1,454,206	
Private Payors and Carriers	143,227		143,227	
Sub-Total	<u>1,815,239</u>		<u>1,815,239</u>	
\$ Variance/Over(Under) % Change				
Medicare	(\$139,477)	(39.04%)	(\$139,477)	(39.04%)
Public Assistance (Medicaid)	791,489	119.43%	791,489	119.43%
Private Payors and Carriers	5,776	4.20%	5,776	4.20%
Sub-Total	<u>657,788</u>	<u>56.83%</u>	<u>657,788</u>	<u>56.83%</u>

Recap - Total Bureau Wide				
Budgeted				
Medicare	\$5,811,347		\$5,811,347	
Public Assistance (Medicaid)	\$10,438,228		\$10,438,228	
Private Payors and Carriers	\$2,284,026		\$2,284,026	
Total	<u>\$18,533,601</u>		<u>\$18,533,601</u>	
Actual				
Medicare	\$7,879,731		\$7,879,731	
Public Assistance (Medicaid)	\$24,627,516		\$24,627,516	
Private Payors and Carriers	\$2,671,934		\$2,671,934	
Total	<u>\$35,179,181</u>		<u>\$35,179,181</u>	
\$ Variance/Over(Under) % Change				
Medicare	\$2,068,384	35.59%	\$2,068,384	35.59%
Public Assistance (Medicaid)	14,189,288	135.94%	14,189,288	135.94%
Private Payors and Carriers	387,908	16.98%	387,908	16.98%
Total	<u>16,645,580</u>	<u>89.81%</u>	<u>16,645,580</u>	<u>89.81%</u>

Medicaid Expansion - New				
Budgeted				
Public Assistance (Medicaid)	18,259,320		\$18,259,320	
Actual				
Public Assistance (Medicaid)	33,960,380		\$33,960,380	
\$ Variance/Over(Under) % Change	\$15,701,060	85.99%	\$15,701,060	85.99%

NOTE: The Health Fund receives patient fees from the County Hospitals. Such fees includes Medicare, Public Assistance (Medicaid) and Private Payors and Carriers.

Exhibit F

Cook County, Illinois
Detail by Month of Patient Fees - Type by Health Institution
Modified Cash Basis Revenue Report
One month ended December 31, 2012 (UNAUDITED)

<u>Patient Fees - Type</u>	Dec 12		Total Thru	
	Revenues		December 2012	Revenues
Stroger Hospital				
Budgeted				
Medicare	\$4,660,668		\$4,660,668	
Public Assistance (Medicaid)	10,816,353		10,816,353	
Private Payors and Carriers	1,964,196		1,964,196	
Sub-Total	17,441,217		17,441,217	
Actual				
Medicare	\$4,944,891		\$4,944,891	
Public Assistance (Medicaid)	11,401,910		11,401,910	
Private Payors and Carriers	2,408,545		2,408,545	
Sub-Total	18,755,346		18,755,346	
\$ Variance/Over(Under) % Change				
Medicare	\$284,223	6.10%	\$284,223	6.10%
Public Assistance (Medicaid)	585,557	5.41%	585,557	5.41%
Private Payors and Carriers	444,349	22.62%	444,349	22.62%
Sub-Total	1,314,129	7.53%	1,314,129	7.53%

Oak Forest Hospital				
Budgeted				
Medicare	\$31,390		\$31,390	
Public Assistance (Medicaid)	128,417		128,417	
Private Payors and Carriers	43,683		43,683	
Sub-Total	203,490		203,490	
Actual				
Medicare	\$31,186		\$31,186	
Public Assistance (Medicaid)	1,120,208		1,120,208	
Private Payors and Carriers	36,335		36,335	
Sub-Total	1,187,729		1,187,729	
\$ Variance/Over(Under) % Change				
Medicare	(\$204)	(0.65%)	(\$204)	(0.65%)
Public Assistance (Medicaid)	991,791	772.32%	991,791	772.32%
Private Payors and Carriers	(7,348)	(16.82%)	(7,348)	(16.82%)
Sub-Total	984,239	483.68%	984,239	483.68%

Provident Hospital				
Budgeted				
Medicare	\$238,694		\$238,694	
Public Assistance (Medicaid)	518,955		518,955	
Private Payors and Carriers	117,698		117,698	
Sub-Total	875,347		875,347	
Actual				
Medicare	\$202,593		\$202,593	
Public Assistance (Medicaid)	1,563,964		1,563,964	
Private Payors and Carriers	111,085		111,085	
Sub-Total	1,877,642		1,877,642	
\$ Variance/Over(Under) % Change				
Medicare	(\$36,101)	(15.12%)	(\$36,101)	(15.12%)
Public Assistance (Medicaid)	1,045,009	201.37%	1,045,009	201.37%
Private Payors and Carriers	(6,613)	(5.62%)	(6,613)	(5.62%)
Sub-Total	1,002,295	114.50%	1,002,295	114.50%

Recap - Total Bureau Wide				
Budgeted				
Medicare	\$4,930,752		\$4,930,752	
Public Assistance (Medicaid)	\$11,463,725		\$11,463,725	
Private Payors and Carriers	\$2,125,577		\$2,125,577	
Total	\$18,520,054		\$18,520,054	
Actual				
Medicare	\$5,178,670		\$5,178,670	
Public Assistance (Medicaid)	\$14,086,082		\$14,086,082	
Private Payors and Carriers	\$2,555,965		\$2,555,965	
Total	\$21,820,717		\$21,820,717	
\$ Variance/Over(Under) % Change				
Medicare	\$247,918	5.03%	\$247,918	5.03%
Public Assistance (Medicaid)	2,622,357	22.88%	2,622,357	22.88%
Private Payors and Carriers	430,388	20.25%	430,388	20.25%
Total	3,300,663	17.82%	3,300,663	17.82%

Medicaid Expansion - New				
Budgeted				
Public Assistance (Medicaid)			\$0	
Actual				
Public Assistance (Medicaid)			\$0	
\$ Variance/Over(Under) % Change				
	0	0	\$0	0.00%

NOTE: The Health Fund receives patient fees from the County Hospitals. Such fees includes Medicare, Public Assistance (Medicaid) and Private Payors and Carriers.

Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
One month ended December 31, 2012 (UNAUDITED)

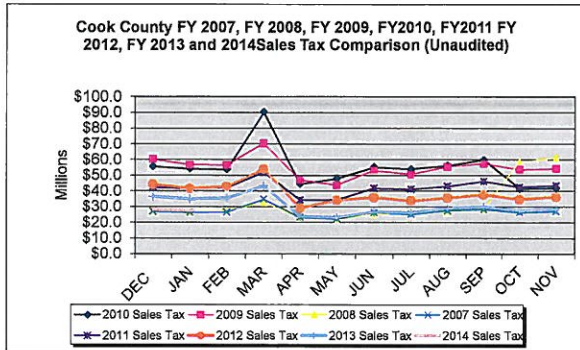
<u>Corporate, Public Safety & Health Funds</u>	2013 Total Budgeted Revenues	1-Dec-12 Through 31-Dec-12 2013 Budgeted Revenues	1-Dec-11 Through 31-Dec-12 2013 Actual Revenues	One Month Variance	One Month Over (Under) Actual/Budget % Change
Revenues by Source					
Property Taxes	\$355,920,180	\$29,660,016	\$29,660,016	\$0	0.00%
Fees					
County Treasurer	76,000,000	4,512,910	3,292,000	(1,220,910)	-27.05%
County Clerk	10,315,000	709,853	714,000	4,147	0.58%
Recorder of Deeds	33,364,000	2,780,333	3,837,000	1,056,667	38.01%
Building and Zoning	2,750,000	229,167	229,000	(167)	-0.07%
Environmental Control	4,374,000	364,500	123,000	(241,500)	-66.26%
Liquor Licenses	360,000	30,000	30,000	0	0.00%
Cable TV Franchise	1,000,000	0	0	0	0.00%
Clerk of Circuit Court	95,000,000	6,500,000	6,451,000	(49,000)	-0.75%
Sheriff	26,521,500	2,210,125	1,934,000	(276,125)	-12.49%
Public Guardian	2,680,000	223,333	325,000	101,667	45.52%
State's Attorney	1,900,000	158,333	159,000	667	0.42%
Supportive Services	25,000	2,083	1,000	(1,083)	-51.99%
Public Administrator	900,000	75,000	55,000	(20,000)	-26.67%
Court Services Fee	11,000,000	916,667	803,000	(113,667)	-12.40%
County Assessor	150,000	12,500	4,000	(8,500)	-68.00%
Contract Compliance	83,000	4,000	3,000	(1,000)	-25.00%
Highway Sale of Permits (Hauling & Construction)	562,000	46,833	23,000	(23,833)	-50.89%
Medical Examiner	825,000	68,750	69,000	250	0.36%
Tax Intercept	2,000,000	166,667	0	(166,667)	-100.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	231,105,542	18,520,054	21,820,717	3,300,663	17.82%
Patient Fees - Medicaid Plan IGT	131,250,000	0	0	0	0.00%
Federal & State Medicaid Programming Funding-DSH	150,800,000	12,567,309	12,567,309	0	0.00%
Medicaid Expansion	196,964,900	0	0	0	0.00%
Total Fee Revenue	979,929,942	50,098,417	52,440,026	2,341,609	4.67%
Home Rule Taxes					
County Sales Tax	362,506,668	37,000,000	36,355,580	(644,420)	-1.74%
Gas / Diesel Fuel Tax	87,130,000	5,503,090	5,482,000	(21,090)	-0.38%
Cigarette Tax	133,310,000	8,875,000	8,775,000	(100,000)	-1.13%
Retail Sale of Motor Vehicles	2,900,000	204,800	196,000	(8,800)	-4.30%
Wheel Tax	4,000,000	44,000	54,000	10,000	22.73%
Alcoholic Beverage Tax	39,100,000	3,037,600	2,982,000	(55,600)	-1.83%
County Use Tax	59,450,000	3,575,400	4,574,000	998,600	27.93%
Parking Lot & Garage Operations Tax	42,560,000	3,063,320	2,975,000	(88,320)	-2.88%
Amusement Tax	26,250,000	1,338,750	1,690,000	351,250	26.24%
Other Tobacco Products	8,000,000	498,500	378,000	(120,500)	-24.17%
Non Retailer Transactions	7,800,000	1,400,000	1,738,000	338,000	24.14%
Non-Titled Use Tax	13,800,000	0	0	0	0.00%
Gambling Machine Tax	1,200,000	0	0	0	0.00%
Firearms Tax	600,000	0	0	0	0.00%
Total Home Rule Taxes	788,606,668	64,540,460	65,199,580	659,120	1.02%
Intergovernmental Revenues					
Motor Fuel Tax Grant	44,500,000	3,708,333	3,708,333	0	0.00%
Retailer's Occupation Tax	3,200,000	275,000	279,000	4,000	1.45%
State Income Tax	12,400,000	1,033,333	683,000	(350,333)	-33.90%
Off Track Betting Commission	2,550,000	212,500	38,000	(174,500)	-82.12%
State-Probation Officers, Juvenile CT & Children Hm	17,196,300	1,433,025	1,525,000	91,975	6.42%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,250,000	0	0	0	0.00%
TIF Financing Funds	1,428,000	1,000	827	(173)	-17.30%
Reimbursements, Motor Fuel and Indirect Cost	16,389,300	1,365,775	975,000	(390,775)	-28.61%
Motor Fuel Tax-Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,000,000	666,667	589,000	(77,667)	-11.65%
Total Intergovernmental Revenues	136,913,600	8,695,633	7,798,160	(897,473)	-10.32%
Other Revenues					
Leases, Rental, Sales	7,247,997	604,000	344,000	(260,000)	-43.05%
Miscellaneous Fees - CCHHS	1,994,042	166,170	99,000	(67,170)	-40.42%
Other Reimbursements / Transfers	20,141,767	1,678,481	5,522,000	3,843,519	228.99%
Parking Fees - JTDC, Courts & etc.	4,944,563	412,047	275,000	(137,047)	-33.26%
Total Other Revenues	34,328,369	2,860,698	6,240,000	3,379,302	118.13%
Grand Total 3 Operating Funds	\$2,295,698,759	\$155,855,224	\$161,337,782	\$5,482,558	3.52%

Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
One month ended December (UNAUDITED)

Exhibit H

	A	B	A-B	(A-B) / B
	FY2014	FY2013	2014 Vs 2013	2014 Vs 2013
<u>Corporate, Public Safety & Health Funds</u>	Actual thru	Actual thru	One Month Actual	One Month
<u>Revenues by Source</u>	December 31	December 31	Revenues	Over
	<u>Revenues</u>	<u>Revenues</u>	<u>Variance</u>	(Under)
				<u>% Change</u>
Property Taxes	\$29,171,342	\$29,660,016	(\$488,674)	-1.65%
Fees				
County Treasurer	4,091,000	3,292,000	799,000	24.27%
County Clerk	855,000	714,000	141,000	19.75%
Recorder of Deeds	3,010,000	3,837,000	(827,000)	-21.55%
Building and Zoning	526,000	229,000	297,000	129.69%
Environmental Control	277,000	123,000	154,000	125.20%
Liquor Licenses	26,000	30,000	(4,000)	-13.33%
Cable TV Franchise	0	0	0	0.00%
Clerk of Circuit Court	6,407,000	6,451,000	(44,000)	-0.68%
Sheriff	2,098,000	1,934,000	164,000	8.48%
Public Guardian	190,000	325,000	(135,000)	-41.54%
State's Attorney	128,000	159,000	(31,000)	-19.50%
Supportive Services	300	1,000	(700)	-70.00%
Public Administrator	139,000	55,000	84,000	152.73%
Court Services Fee	760,000	803,000	(43,000)	-5.35%
County Assessor	3,800	4,000	(200)	-5.00%
Contract Compliance	3,800	3,000	800	26.67%
Highway Sale of Permits (Hauling & Construction)	48,000	23,000	25,000	0.00%
Medical Examiner	86,000	69,000	17,000	0.00%
Tax Intercept	0	0	0	0.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	35,179,181	21,820,717	13,358,464	61.22%
Patient Fees - Medicaid Plan IGT	0	0	0	0.00%
Federal State Medicaid Programming Funding, DSH	13,528,186	12,567,309	960,877	7.65%
Medicaid Expansion	33,960,380	0	33,960,380	0.00%
Total Fee Revenue	101,316,647	52,440,026	48,876,621	93.20%
Home Rule Taxes				
County Sales Tax	28,029,257	36,355,580	(8,326,323)	-22.90%
Gas / Diesel Fuel Tax	8,437,000	5,482,000	2,955,000	53.90%
Cigarette Tax	10,877,000	8,775,000	2,102,000	23.95%
Retail Sale of Motor Vehicles	231,000	196,000	35,000	17.86%
Wheel Tax	31,000	54,000	(23,000)	-42.59%
Alcoholic Beverage Tax	3,123,000	2,982,000	141,000	4.73%
County Use Tax	5,321,000	4,574,000	747,000	16.33%
Parking Lot & Garage Operations Tax	3,448,000	2,975,000	473,000	15.90%
Amusement Tax	1,647,000	1,690,000	(43,000)	-2.54%
Other Tobacco Products	525,000	378,000	147,000	38.89%
Non Retailer Transactions	952,000	1,738,000	(786,000)	-45.22%
Non-Titled Use Tax	0	0	0	0.00%
Gambling Machine Tax	13,600	0	13,600	0.00%
Firearms Tax	86,000	0	86,000	0.00%
Total Home Rule Taxes	62,720,857	65,199,580	(2,478,723)	-3.80%
Intergovernmental Revenues				
Motor Fuel Tax Grant	3,708,333	3,708,333	0	0.00%
Retailer's Occupation Tax	263,000	279,000	(16,000)	-5.73%
State Income Tax	669,000	683,000	(14,000)	-2.05%
Off Track Betting Commission	123,000	38,000	85,000	223.68%
State-Probation Officers, Juvenile CT & Children Home	1,512,000	1,525,000	(13,000)	-0.85%
Reimb. Federal, State Criminal Alien Assistance Prog.	0	0	0	0.00%
TIF Financing Funds	0	827	(827)	-100.00%
Reimb. for Indirect Cost Special Revenues & Grants	1,100,000	975,000	125,000	12.82%
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0	0	0.00%
Gaming	657,000	589,000	68,000	11.54%
Total Intergovernmental Revenues	8,032,333	7,798,160	234,173	3.00%
Other Revenues				
Leases, Rental, Sales	426,433	344,000	82,433	23.96%
Miscellaneous Fees - CCHHS	171,502	99,000	72,502	73.23%
Public Health	260,000			
Other Reimbursements / Transfers	593,275	5,522,000	(4,928,725)	-89.26%
Parking Fees - JTDC, Courts & etc.	254,050	275,000	(20,950)	-7.62%
Total Other Revenues	1,705,260	6,240,000	-4,794,740	-72.67%
Grand Total 3 Operating Funds	\$202,946,439	\$161,337,782	\$41,348,657	25.79%

Cook County Sales Tax Revenue (1)



FY2014 YTD - JANUARY 2014

Current YTD Budgeted	Current YTD Actual	Current YTD Collections %	Current YTD Over (Under)
\$55,300,000	\$55,362,724	0.11%	\$62,724

FY2013 YTD - FINAL

Current YTD Budgeted	Current YTD Actual	Current YTD Collections %	Current YTD Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173

FY2012 YTD - FINAL

Current YTD Budgeted	Current YTD Actual	Current YTD Collections %	Current YTD Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323

FY2011 YTD - FINAL

Budgeted YTD	Actual YTD	Collections %	(Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017

FY2010 YTD - FINAL

2010 Budgeted	10 Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	(\$6,761,448)

FY2009 YTD - FINAL

2009 Budgeted	09 Actual YTD	09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	(\$34,610,536)

FY2008 YTD - FINAL

2008 Budgeted	08 Actual YTD	08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	(\$11,911,332)

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts	Aug receipts	YTD Collections
	GROSS DEC	GROSS JAN	GROSS FEB	GROSS MAR	GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	
2014	\$28,029,257	\$27,333,467											\$55,362,724
Over/(Under) Est. (in millions)	\$0.0	\$0.0											\$0.0
2013	\$36,365,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841
Over/(Under) Est. (in millions)	(\$0.6)	(\$0.7)	(\$0.5)	(\$1.6)	\$0.8	\$0.0	\$0.0	\$0.1	\$1.5	\$0.7	\$0.7	\$0.9	\$1.3
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$35,746,559	\$33,658,078	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323
Over/(Under) Est. (in millions)	\$0.1	(\$1.0)	(\$0.1)	\$1.4	\$0.8	\$6.0	\$1.5	\$0.0	\$0.3	(\$0.1)	(\$0.1)	\$0.6	\$9.4
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017
Over/(Under) Est. (in millions)	(\$0.5)	\$0.0	\$0.1	\$0.7	\$0.7	(\$1.7)	\$0.6	\$0.8	\$1.4	\$1.7	(\$0.4)	\$0.4	\$3.8
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552
Over/(Under) Est. (in millions)	(\$1.7)	(\$1.0)	(\$2.1)	(\$0.7)	(\$3.2)	\$1.8	\$2.4	\$0.4	\$0.1	\$0.9	(\$15.6)	(\$10.8)	(\$29.5)
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464
Over/(Under) Est. (in millions)	\$2.1	(\$0.1)	(\$1.5)	(\$1.6)	(\$3.0)	(\$5.7)	(\$1.4)	(\$7.3)	(\$3.6)	(\$5.0)	(\$3.3)	(\$4.2)	(\$34.6)
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390

Repayment YTD of Sales Tax Notes (3)

2008/2009	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,078,169)	-	-	(\$15,248,000)	(\$15,248,000)	(\$152,310,169)
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NOTES:

1. Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.
2. March 2010 includes a Home Rule Accelerated Payment of \$22.8 million Per State Statute, and is not included in the variance calculations. March 2011 Accelerated payment figures not available.
3. Sales Tax Anticipation Note was fully repaid on August 3, 2009.
4. July 2010 receipts received in October 2010 reflect County Sales Tax repeal of .50% rate changed from 1.75% to 1.25% effective July 1, 2010.
5. January 2012 receipts received in April 2012 reflect County Sales Tax reduction from 1.25% to 1.00%.
6. January 2013 receipts received in April 2013 reflect County Sales Tax reduction from 1.00% to .75%.

Cook County, Illinois
 Detail of Cumulative Revenues by Source
 Modified Cash Basis Revenue Report
One month ended December 31, 2013 (UNAUDITED)

<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>2014 Total Budgeted Revenues</u>	<u>1-Dec-13 Through 31-Dec-13 2014 Budgeted Revenues</u>	<u>1-Dec-13 Through 31-Dec-13 2014 Actual Revenues</u>	<u>One Month Variance</u>	<u>One Month Over (Under) % Change</u>
SPECIAL PURPOSE FUNDS						
501	Motor Fuel Tax IL First	\$21,200,000	\$1,766,667	\$1,766,667	\$0	0.00%
510	Animal Control	3,358,789	279,899	425,000	145,101	51.84%
524&525	Election Division Fund	40,239,401	3,353,283	3,353,283	(0)	(0.00%)
527	Recorder Document Storage	4,000,000	333,333	236,440	(96,893)	(29.07%)
528	Circuit Court Automation	12,000,000	1,000,000	651,611	(348,389)	(34.84%)
529	Circuit Court Document Storage	11,000,000	916,667	631,385	(285,282)	(31.12%)
530	Law Library	6,500,000	541,667	459,420	(82,247)	(15.18%)
531	Circuit Court - Dispute Resolution	210,000	17,500	15,746	(1,754)	(10.02%)
532	Adult Probation / Probation Service Fee	4,350,000	362,500	310,612	(51,888)	(14.31%)
533	County Clerk Automation	1,122,500	78,876	77,695	(1,181)	(1.50%)
534	Treasurer - Tax Sales Automation	9,641,231	10,920	16,988	6,068	55.57%
535	Intergovernment Agreement/ ETSB	1,141,335	95,111	95,111	(0)	(0.00%)
538	Juvenile Probation - Supplementary Officers	4,661,951	388,496	311,549	(76,947)	(19.81%)
541	Social Service/ Probation & Court Services	2,800,000	233,333	210,123	(23,210)	(9.95%)
544	Lead Poisoning Prevention Fund	8,302,138	691,845	0	(691,845)	(100.00%)
545	Geographic Information Systems - GIS	10,700,000	891,667	567,954	(323,713)	(36.30%)
546	Sheriff's Youthful Offender Alcohol & Drug	2,400	200	300	100	50.00%
561	State's Attorney Narcotics Forfeiture	4,221,596	351,800	550,000	198,200	56.34%
562	State's Attorney Bad Check Diversion	30,000	2,500	1,275	(1,225)	(49.00%)
564	Suburban CC TB Sanitarium District	6,546,902	545,575	0	(545,575)	(100.00%)
567	Circuit Court Administrative Fund	910,000	75,833	66,843	(8,990)	(11.86%)
570	Recorder Special Fund GIS Fee Fund	2,500,000	208,333	141,864	(66,469)	(31.91%)
571	Recorder Rental Housing Support Fee	350,000	29,167	23,353	(5,814)	(19.93%)
572	CJ Children's Waiting Room	3,100,000	258,333	218,790	(39,543)	(15.31%)
573	Women's Justice Services	55,000	4,583	0	(4,583)	(100.00%)
574	CJ Mental Health	1,150,000	95,833	70,071	(25,762)	(26.88%)
575	CJ Peer Court Fund	500,000	41,667	32,047	(9,620)	(23.09%)
576	CJ Drug Court Fund	560,000	46,667	34,769	(11,898)	(25.50%)
579	Assessor Special Fund	750,000	62,500	112,020	49,520	79.23%
580	CCC Electronic Citation Fund	450,000	37,500	22,771	(14,729)	(39.28%)
583	SAO Records Automation	158,000	13,167	12,199	(968)	(7.35%)
584	PD Records Automation	158,000	13,167	12,186	(981)	(7.45%)
586	Land Bank Authority	1,000,000	0	0	0	0.00%
TOTAL		\$163,669,243	\$12,748,589	\$10,428,072	(\$2,320,517)	(18.20%)

Exhibit K

Cook County, Illinois
Detail by Month of Revenues by Source
Modified Cash Basis Revenue Report
One month ended December 31, 2013 (UNAUDITED)

SPECIAL PURPOSE FUNDS

<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>Dec 13</u>	<u>TOTAL YTD</u>
501	Motor Fuel Tax IL First	\$1,766,667	\$1,766,667
510	Animal Control	425,000	425,000
524&525	Election Division Fund	3,353,283	3,353,283
527	Recorder Document Storage	236,440	236,440
528	Circuit Court Automation	651,611	651,611
529	Circuit Court Document Storage	631,385	631,385
530	Law Library	459,420	459,420
531	Circuit Court - Dispute Resolution	15,746	15,746
532	Adult Probation / Probation Service Fee	310,612	310,612
533	County Clerk Automation	77,695	77,695
534	Treasurer - Tax Sales Automation	16,988	16,988
535	Intergovernment Agreement/ ETSB	95,111	95,111
538	Juvenile Probation - Supplementary Officers	311,549	311,549
541	Social Service/ Probation & Court Services	210,123	210,123
544	Lead Poisoning Prevention Fund	0	0
545	Geographic Information Systems - GIS	567,954	567,954
546	Sheriff's Youthful Offender Alcohol & Drug	300	300
561	State's Attorney Narcotics Forfeiture	550,000	550,000
562	State's Attorney Bad Check Diversion	1,275	1,275
564	Suburban CC TB Sanitarium District	0	0
567	Circuit Court Administrative Fund	66,843	66,843
570	Recorder Special Fund GIS Fee Fund	141,864	141,864
571	Recorder Rental Housing Support Fee	23,353	23,353
572	CJ Children's Waiting Room	218,790	218,790
573	Women's Justice Services	0	0
574	CJ Mental Health	70,071	70,071
575	CJ Peer Court Fund	32,047	32,047
576	CJ Drug Court Fund	34,769	34,769
579	Assessor Special Fund	112,020	112,020
580	CCC Electronic Citation Fund	22,771	22,771
583	SAO Records Automation	12,199	12,199
584	PD Records Automation	12,186	12,186
586	Land Bank Authority	0	0
TOTAL		\$10,428,072	\$10,428,072

Notes to the December 2013 Revenue Report:

- 1) Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a State agreement. The next budgeted IGT Medicaid receipt payment is scheduled for August 2014 in the amount of \$93.7 million. Certain other fee revenues for December 2013 have been accrued to account for timing differences between departmental receipt and reporting to the Bureau of Finance.
- 2) Home rule taxes are projected to be received ratably, on a monthly basis, except for sales tax revenues, which are based on a historical pattern of cash receipts for the period.
- 3) Inter-governmental revenues are projected to be received ratably, on a monthly basis, except for (a) motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred, and b) probation officer reimbursements from the State which are projected for the period based on vouchers submitted, and limited to the total amount of the State grant.
- 4) Other revenues are primarily projected as those revenues are expected to be realized.

Property taxes represent the fiscal 2014 levy to be collected in fiscal year 2015. For purposes of this report, property taxes are recognized ratably, on a monthly basis. Revenues collected by the Treasurer are presented as reported by the monthly "Cook County Treasurer—Analysis of Revenue" communication to the Office of the Comptroller.